

TOWN OF WINCHESTER

Office of the Comptroller



Financial Update – Operating Activity

Fiscal Year 2022

As of May 31, 2022

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Comptroller*

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**TOWN OF WINCHESTER, MA
OFFICE OF THE COMPTROLLER
FINANCIAL UPDATE - OPERATING ACTIVITY
FISCAL YEAR 2022 - AS OF MAY 31, 2022**

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**TOWN OF WINCHESTER, MA
GENERAL FUND REVENUE
COMPARATIVE FISCAL YEAR TO DATE THROUGH MAY 31**

	FISCAL YEAR 2022 THROUGH MAY 31, 2022				FISCAL YEAR 2021 THROUGH MAY 31, 2021			
	Revised Budget	Actual	(under)/over Budget	% of Budget Collected	Revised Budget	Actual	(under)/over Budget	% of Budget Collected
TAXATION								
Real Estate Taxes	110,966,733.25	109,863,817.37	(1,102,915.88)	99.01%	105,697,185.91	105,172,715.79	(524,470.12)	99.50%
Personal Property taxes	1,131,036.01	1,123,043.63	(7,992.38)	99.29%	780,614.69	777,237.43	(3,377.26)	99.57%
Tax Title Liens/Deferred Taxes	-	215,461.98	215,461.98	-	-	113,133.31	113,133.31	-
Allowance for Abatements (budgetary only)	(410,157.76)	-	410,157.76	0.00%	(446,118.88)	-	446,118.88	0.00%
Total Taxation	111,687,611.50	111,202,322.98	(485,288.52)	99.57%	106,031,681.72	106,063,086.53	31,404.81	100.03%
STATE AID								
Cherry Sheet Revenue, net of offsets	11,497,166.00	10,570,806.00	(926,360.00)	91.94%	11,291,821.00	10,295,457.00	(996,364.00)	91.18%
School Construction	-	-	-	-	672,082.00	672,082.00	-	100.00%
Total State Aid	11,497,166.00	10,570,806.00	(926,360.00)	91.94%	11,963,903.00	10,967,539.00	(996,364.00)	91.67%
LOCAL RECEIPTS								
Motor Vehicle & Boat Excise	3,350,000.00	4,075,010.76	725,010.76	121.64%	3,500,000.00	3,431,104.25	(68,895.75)	98.03%
Other Excise - Meals Tax	100,000.00	192,116.78	92,116.78	192.12%	100,000.00	122,995.64	22,995.64	123.00%
Penalties & Interest	100,000.00	357,031.95	257,031.95	357.03%	100,000.00	268,895.14	168,895.14	268.90%
Payments in Lieu of Taxes	89,000.00	-	(89,000.00)	0.00%	50,000.00	38,720.76	(11,279.24)	77.44%
Trash Disposal Service	1,675,000.00	2,005,074.89	330,074.89	119.71%	1,350,000.00	1,670,703.23	320,703.23	123.76%
Fees	850,000.00	1,168,439.33	318,439.33	137.46%	875,000.00	968,139.75	93,139.75	110.64%
Rentals	25,000.00	28,421.63	3,421.63	113.69%	30,000.00	70,770.94	40,770.94	235.90%
Cemetery	190,000.00	207,446.00	17,446.00	109.18%	200,000.00	256,417.00	56,417.00	128.21%
Other Departmental Revenue	30,000.00	89,775.65	59,775.65	299.25%	50,000.00	35,387.50	(14,612.50)	70.78%
Licenses & Permits	1,500,000.00	2,692,033.10	1,192,033.10	179.47%	1,445,000.00	1,452,843.13	7,843.13	100.54%
Fines & Forfeitures	30,000.00	39,827.26	9,827.26	132.76%	50,000.00	34,470.17	(15,529.83)	68.94%
Investment Earnings	25,000.00	37,837.00	12,837.00	151.35%	100,000.00	32,643.70	(67,356.30)	32.64%
Medicaid Reimbursement	25,000.00	335,098.87	310,098.87	1340.40%	50,000.00	41,855.14	(8,144.86)	83.71%
Miscellaneous Non-Recurring	365,000.00	615,611.97	250,611.97	168.66%	-	32,069.76	32,069.76	-
Total Local Receipts	8,354,000.00	11,843,725.19	3,489,725.19	141.77%	7,900,000.00	8,457,016.11	557,016.11	107.05%
TOTAL REVENUE	131,538,777.50	133,616,854.17	2,078,076.67	101.58%	125,895,584.72	125,487,641.64	(407,943.08)	99.68%
TRANSFERS IN								
From Enterprise - Indirects	1,978,223.00	1,978,223.00	-	100.00%	1,884,896.00	1,884,896.00	-	100.00%
From Building & Capital Stabilization	2,681,786.00	2,681,786.00	-	100.00%	2,772,668.82	2,772,668.82	-	100.00%
From Unallocated Wage Accounts	-	-	-	-	76,289.00	76,289.00	-	100.00%
From Other	195,000.00	206,600.61	11,600.61	105.95%	195,000.00	195,000.00	-	100.00%
TOTAL TRANSFERS IN	4,855,009.00	4,866,609.61	11,600.61	100.24%	4,928,853.82	4,928,853.82	-	100.00%
TOTAL REVENUE AND TRANSFERS IN	136,393,786.50	138,483,463.78	2,089,677.28	101.53%	130,824,438.54	130,416,495.46	(407,943.08)	99.69%

**TOWN OF WINCHESTER, MA
GENERAL FUND EXPENDITURES
COMPARATIVE FISCAL YEAR TO DATE THROUGH MAY 31**

	FISCAL YEAR 2022 THROUGH MAY 31, 2022					FISCAL YEAR 2021 THROUGH MAY 31, 2021				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
TOWN MANAGER SALARIES	782,321.00	650,127.90	-	132,193.10	83.10%	687,609.00	612,337.59	-	75,271.41	89.05%
TOWN MANAGER EXPENSES	126,525.00	87,850.45	16,396.00	22,278.55	82.39%	104,130.00	68,226.98	16,000.00	19,903.02	80.89%
FINANCE COMMITTEE SALARIES	4,000.00	3,289.65	-	710.35	82.24%	3,500.00	1,806.67	-	1,693.33	51.62%
FINANCE COMMITTEE EXPENSES	2,000.00	280.00	-	1,720.00	14.00%	2,500.00	280.00	-	2,220.00	11.20%
COMPTROLLER SALARIES	507,225.00	428,430.93	-	78,794.07	84.47%	414,837.00	363,870.62	-	50,966.38	87.71%
COMPTROLLER EXPENSES	18,946.17	12,920.49	868.65	5,157.03	72.78%	12,930.00	1,249.64	-	11,680.36	9.66%
ASSESSORS SALARIES	264,740.00	226,939.40	-	37,800.60	85.72%	254,754.00	218,999.63	-	35,754.37	85.97%
ASSESSORS EXPENSES	86,832.98	53,066.38	30,400.00	3,366.60	96.12%	47,277.12	25,135.40	-	22,141.72	53.17%
COLLECTOR/TREASURER SALARIES	406,206.00	335,188.15	-	71,017.85	82.52%	397,881.00	338,100.17	-	59,780.83	84.98%
COLLECTOR/TREASURER EXPENSES	126,570.70	68,952.38	7,083.26	50,535.06	60.07%	109,650.00	39,956.84	8,896.72	60,796.44	44.55%
AUDIT EXPENSES	90,650.00	90,650.00	-	-	100.00%	95,000.00	80,000.00	-	15,000.00	84.21%
ENGINEERING SALARIES	517,593.00	455,584.25	-	62,008.75	88.02%	499,101.14	395,591.73	-	103,509.41	79.26%
ENGINEERING EXPENSES	100,124.00	25,293.65	51,997.41	22,832.94	77.20%	101,548.43	50,871.14	31,597.74	19,079.55	81.21%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	427,897.00	361,685.29	-	66,211.71	84.53%	415,943.00	357,859.15	-	58,083.85	86.04%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	39,076.43	11,711.81	23,756.28	3,608.34	90.77%	17,366.00	4,520.02	171.02	12,674.96	27.01%
CONSERVATION COMM SALARIES	67,534.00	56,308.78	-	11,225.22	83.38%	62,233.00	52,038.11	-	10,194.89	83.62%
CONSERVATION COMM EXPENSES	2,100.00	907.00	-	1,193.00	43.19%	2,100.00	892.00	-	1,208.00	42.48%
PLANNING BOARD SALARIES	117,773.00	104,586.74	-	13,186.26	88.80%	113,570.00	101,398.31	-	12,171.69	89.28%
PLANNING BOARD EXPENSES	53,400.00	2,136.66	30,000.00	21,263.34	60.18%	42,100.00	4,775.35	7,287.50	30,037.15	28.65%
LEGAL EXPENSES	590,433.00	466,987.05	-	123,445.95	79.09%	475,000.00	359,965.68	72,501.20	42,533.12	91.05%
HUMAN RESOURCES SALARIES	175,803.00	138,695.72	-	37,107.28	78.89%	161,623.00	145,506.30	-	16,116.70	90.03%
HUMAN RESOURCES EXPENSES	24,000.00	11,442.60	-	12,557.40	47.68%	24,500.00	11,780.59	-	12,719.41	48.08%
INFORMATION TECHNOLOGY SALARIES	126,194.00	108,398.68	-	17,795.32	85.90%	125,463.00	102,971.26	-	22,491.74	82.07%
INFORMATION TECHNOLOGY EXPENSES	541,467.85	433,552.88	45,069.98	62,844.99	88.39%	558,155.00	467,378.76	85,959.83	4,816.41	99.14%
INFORMATION TECHNOLOGY CAPITAL	-	-	-	-	-	24,000.00	24,000.00	-	-	100.00%
GENERAL SERVICES EXPENSES	171,600.00	112,316.51	-	59,283.49	65.45%	165,000.00	121,194.39	-	43,805.61	73.45%
TOWN CLERK SALARIES	388,797.44	321,324.95	-	67,472.49	82.65%	427,430.00	347,291.26	-	80,138.74	81.25%
TOWN CLERK EXPENSES	116,731.93	96,197.06	6,502.78	14,032.09	87.98%	153,222.00	101,734.35	9,094.02	42,393.63	72.33%
GENERAL GOVERNMENT	5,876,541.50	4,664,825.36	212,074.36	999,641.78	82.99%	5,498,422.69	4,399,731.94	231,508.03	867,182.72	84.23%
LIBRARY SALARIES	1,750,269.00	1,450,914.14	-	299,354.86	82.90%	1,656,917.00	1,304,994.03	-	351,922.97	78.76%
LIBRARY EXPENSES	440,261.20	387,805.79	20,900.17	31,555.24	92.83%	411,581.52	356,803.37	17,760.51	37,017.64	91.01%
LIBRARY CAPITAL	15,500.00	15,500.00	-	-	100.00%	15,500.00	7,029.23	-	8,470.77	45.35%
ARCHIVAL CENTER EXPENSES	20,800.00	16,164.07	3,146.66	1,489.27	92.84%	20,615.00	15,568.11	3,004.20	2,042.69	90.09%

**TOWN OF WINCHESTER, MA
GENERAL FUND EXPENDITURES
COMPARATIVE FISCAL YEAR TO DATE THROUGH MAY 31**

	FISCAL YEAR 2022 THROUGH MAY 31, 2022					FISCAL YEAR 2021 THROUGH MAY 31, 2021				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
HISTORICAL COMMISSION SALARIES	3,000.00	2,687.87	-	312.13	89.60%	1,500.00	940.32	-	559.68	62.69%
HISTORICAL COMMISSION EXPENSES	17,500.00	6,500.00	11,000.00	-	100.00%	16,500.00	9,500.00	-	7,000.00	57.58%
CULTURE & RECREATION	2,247,330.20	1,879,571.87	35,046.83	332,711.50	85.20%	2,122,613.52	1,694,835.06	20,764.71	407,013.75	80.82%
BOARD OF HEALTH SALARIES	367,535.00	268,161.46	-	99,373.54	72.96%	396,804.00	283,802.40	-	113,001.60	71.52%
BOARD OF HEALTH EXPENSES	106,936.98	88,323.78	15,383.75	3,229.45	96.98%	434,369.00	78,824.04	293,670.36	61,874.60	85.76%
COUNCIL ON AGING SALARIES	399,371.00	346,650.64	-	52,720.36	86.80%	372,452.00	325,964.51	-	46,487.49	87.52%
COUNCIL ON AGING EXPENSES	8,812.00	4,038.13	-	4,773.87	45.83%	7,962.00	2,063.83	-	5,898.17	25.92%
VETERANS' SERVICES SALARIES	10,356.00	7,843.00	-	2,513.00	75.73%	10,004.00	7,574.25	-	2,429.75	75.71%
VETERANS' SERVICES EXPENSES	40,567.00	22,650.34	-	17,916.66	55.83%	38,567.00	18,798.45	-	19,768.55	48.74%
HEALTH & SOCIAL SERVICES	933,577.98	737,667.35	15,383.75	180,526.88	80.66%	1,260,158.00	717,027.48	293,670.36	249,460.16	80.20%
POLICE SALARIES	5,863,773.00	4,811,920.51	-	1,051,852.49	82.06%	5,470,667.00	4,554,156.56	-	916,510.44	83.25%
POLICE EXPENSES	263,852.42	173,946.16	-	89,906.26	65.93%	256,908.32	184,129.64	32,438.92	40,339.76	84.30%
POLICE CAPITAL	52,000.00	52,000.00	-	-	100.00%	104,000.00	88,600.00	15,400.00	-	100.00%
FIRE SALARIES	6,125,461.00	4,901,504.62	-	1,223,956.38	80.02%	5,311,517.00	4,455,856.32	-	855,660.68	83.89%
FIRE EXPENSES	344,493.50	243,177.83	38,715.64	62,600.03	81.83%	322,139.48	235,869.75	44,884.55	41,385.18	87.15%
FIRE CAPITAL	61,000.00	40,787.90	7,151.37	13,060.73	78.59%	61,000.00	30,734.70	25,523.28	4,742.02	92.23%
SEALER OF WEIGHTS & MEASURES SALARIES	8,524.00	7,812.75	-	711.25	91.66%	8,277.00	7,544.88	-	732.12	91.15%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	1,042.44	-	1,029.56	50.31%	2,072.00	239.17	-	1,832.83	11.54%
PUBLIC SAFETY	12,721,175.92	10,232,192.21	45,867.01	2,443,116.70	80.79%	11,536,580.80	9,557,131.02	118,246.75	1,861,203.03	83.87%
DEPARTMENT OF PUBLIC WORKS SALARIES	5,211,164.00	4,567,308.96	-	643,855.04	87.64%	5,164,830.00	4,273,804.86	-	891,025.14	82.75%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,073,462.97	2,539,067.92	403,654.00	130,741.05	95.75%	3,011,252.07	2,311,918.55	455,652.42	243,681.10	91.91%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	13,333.74	-	6,166.26	68.38%	19,500.00	13,717.06	-	5,782.94	70.34%
SNOW & ICE SALARIES	303,115.00	303,114.90	-	0.10	100.00%	257,541.96	257,541.96	-	-	100.00%
SNOW & ICE EXPENSES	450,252.00	449,896.08	-	355.92	99.92%	365,031.94	365,031.94	-	-	100.00%
SNOW & ICE CAPITAL	16,241.00	16,240.84	-	0.16	100.00%	13,634.13	13,634.13	-	-	100.00%
DEPARTMENT OF PUBLIC WORKS	9,073,734.97	7,888,962.44	403,654.00	781,118.53	91.39%	8,831,790.10	7,235,648.50	455,652.42	1,140,489.18	87.09%
SCHOOL DEPARTMENT	59,349,864.97	49,184,510.61	10,058,722.97	106,631.39	99.82%	57,064,623.00	45,744,940.30	10,427,945.04	891,737.66	98.44%
VOCATIONAL EDUCATION EXPENSES	268,000.00	268,000.00	-	-	100.00%	256,000.00	210,335.48	-	45,664.52	82.16%
EDUCATION	59,617,864.97	49,452,510.61	10,058,722.97	106,631.39	99.82%	57,320,623.00	45,955,275.78	10,427,945.04	937,402.18	98.36%

**TOWN OF WINCHESTER, MA
GENERAL FUND EXPENDITURES
COMPARATIVE FISCAL YEAR TO DATE THROUGH MAY 31**

	FISCAL YEAR 2022 THROUGH MAY 31, 2022					FISCAL YEAR 2021 THROUGH MAY 31, 2021				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
CONTRIBUTORY RETIREMENT EXPENSES	5,828,164.00	5,828,164.00	-	-	100.00%	5,401,871.00	5,401,871.00	-	-	100.00%
WORKERS COMPENSATION/INDEMNITY EXPENSES	425,000.00	93,512.32	330,367.68	1,120.00	99.74%	425,000.00	236,772.94	186,293.36	1,933.70	99.55%
UNEMPLOYMENT INSURANCE EXPENSES	100,000.00	80,477.46	-	19,522.54	80.48%	372,080.17	236,277.68	-	135,802.49	63.50%
HEALTH INSURANCE EXPENSES	12,629,249.00	11,361,450.99	-	1,267,798.01	89.96%	12,151,957.00	11,285,312.15	-	866,644.85	92.87%
MEDICARE TAX & REFUND EXPENSES	1,070,000.00	901,149.08	-	168,850.92	84.22%	1,035,000.00	845,325.10	-	189,674.90	81.67%
UNDISTRIBUTED - PERSONNEL BENEFITS	20,052,413.00	18,264,753.85	330,367.68	1,457,291.47	92.73%	19,385,908.17	18,005,558.87	186,293.36	1,194,055.94	93.84%
ENERGY EXPENSES	2,254,636.53	1,949,498.65	81,416.34	223,721.54	90.08%	2,126,652.24	1,621,891.00	83,736.61	421,024.63	80.20%
STATE ASSESSMENTS & CHARGES	676,533.00	604,372.00	-	72,161.00	89.33%	601,780.00	545,920.00	-	55,860.00	90.72%
RESERVE FUND	188,000.00	-	-	188,000.00	0.00%	559,295.00	-	-	559,295.00	0.00%
GENERAL INSURANCE EXPENSES	555,000.00	547,219.01	-	7,780.99	98.60%	463,301.25	461,071.22	-	2,230.03	99.52%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	41,000.00	35,435.00	5,565.00	-	100.00%	40,000.00	23,185.00	6,515.00	10,300.00	74.25%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	3,715,169.53	3,136,524.66	86,981.34	491,663.53	86.77%	3,791,028.49	2,652,067.22	90,251.61	1,048,709.66	72.34%
FUNDED DEBT EXPENSES	7,048,000.00	6,265,000.00	-	783,000.00	88.89%	7,885,100.00	7,255,100.00	-	630,000.00	92.01%
INTEREST ON FUNDED DEBT EXPENSES	4,925,478.50	4,499,272.50	-	426,206.00	91.35%	4,861,030.60	4,465,818.67	-	395,211.93	91.87%
FUNDED DEBT	11,973,478.50	10,764,272.50	-	1,209,206.00	89.90%	12,746,130.60	11,720,918.67	-	1,025,211.93	91.96%
TOTAL EXPENDITURES	126,211,286.57	107,021,280.85	11,188,097.94	8,001,907.78	93.66%	122,493,255.37	101,938,194.54	11,824,332.28	8,730,728.55	92.87%
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,367,689.00	6,367,689.00	-	-	100.00%	6,213,110.00	6,213,110.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY/COLA)	5,633,414.00	5,633,414.00	-	-	100.00%	5,092,288.68	5,092,288.68	-	-	100.00%
TRANSFER TO RETIREE HEALTH CARE TRUST	350,000.00	350,000.00	-	-	100.00%	350,000.00	350,000.00	-	-	100.00%
TRANSFERS TO CONTINUED ARTICLE/CAPITAL FUND	1,496,370.79	1,496,370.79	-	-	100.00%	590,788.30	590,788.30	-	-	100.00%
TRANSFERS TO CAPITAL PROJECTS	1,011,234.92	1,011,234.92	-	-	100.00%	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	10,000.00	10,000.00	-	-	100.00%	10,000.00	10,000.00	-	-	100.00%
TOTAL TRANSFERS OUT	14,868,708.71	14,868,708.71	-	-	100.00%	12,256,186.98	12,256,186.98	-	-	100.00%
TOTAL EXPENDITURES AND TRANSFERS OUT	141,079,995.28	121,889,989.56	11,188,097.94	8,001,907.78	94.33%	134,749,442.35	114,194,381.52	11,824,332.28	8,730,728.55	93.52%

**TOWN OF WINCHESTER, MA
WATER & SEWER ENTERPRISE FUND
COMPARATIVE FISCAL YEAR TO DATE THROUGH MAY 31**

	FISCAL YEAR 2022 THROUGH MAY 31, 2022					FISCAL YEAR 2021 THROUGH MAY 31, 2021				
	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent
REVENUES:										
Sewer usage	3,013,426.50	3,228,573.51	-	215,147.01	107.14%	2,833,316.16	3,871,132.94	-	1,037,816.78	136.63%
Sewer liens and interest	84,000.00	117,041.43	-	33,041.43	139.34%	84,000.00	75,345.61	-	(8,654.39)	89.70%
Water usage	3,010,092.50	2,605,243.55	-	(404,848.95)	86.55%	2,833,316.16	3,103,093.25	-	269,777.09	109.52%
Water liens and interest	70,000.00	111,184.64	-	41,184.64	158.84%	70,000.00	62,248.94	-	(7,751.06)	88.93%
Water service charges	800,000.00	800,275.64	-	275.64	100.03%	840,000.00	762,991.33	-	(77,008.67)	90.83%
Water repairs	21,000.00	25,443.11	-	4,443.11	121.16%	21,000.00	16,020.00	-	(4,980.00)	76.29%
Sprinkler fee	17,000.00	17,358.10	-	358.10	102.11%	17,000.00	16,893.90	-	(106.10)	99.38%
Connection fees	43,000.00	8,250.00	-	(34,750.00)	19.19%	43,000.00	78,100.00	-	35,100.00	181.63%
Miscellaneous	20,965.00	23,835.00	-	2,870.00	113.69%	-	658.00	-	658.00	-
Investment Income	5,000.00	-	-	(5,000.00)	0.00%	5,000.00	-	-	(5,000.00)	0.00%
Total Revenue	7,084,484.00	6,937,204.98	-	(147,279.02)	97.92%	6,746,632.32	7,986,483.97	-	1,239,851.65	118.38%
EXPENDITURES:										
Personal Services:										
Sewer Operations	349,852.00	309,264.27	-	40,587.73	88.40%	386,724.00	291,448.80	-	95,275.20	75.36%
Water Operations	1,143,202.00	970,012.68	-	173,189.32	84.85%	1,099,380.00	892,940.72	-	206,439.28	81.22%
	1,493,054.00	1,279,276.95	-	213,777.05	85.68%	1,486,104.00	1,184,389.52	-	301,714.48	79.70%
Expenses:										
Sewer Operations	1,591,894.14	1,563,372.51	15,429.59	13,092.04	99.18%	1,581,371.00	1,555,247.65	19,004.99	7,118.36	99.55%
Water Operations	1,648,588.52	1,457,712.12	158,368.43	32,507.97	98.03%	1,426,407.76	1,306,195.19	98,930.16	21,282.41	98.51%
Debt & MWRA Capital	6,119,870.00	5,637,218.02	-	482,651.98	92.11%	5,425,659.75	5,421,171.82	-	4,487.93	99.92%
	9,360,352.66	8,658,302.65	173,798.02	528,251.99	94.36%	8,433,438.51	8,282,614.66	117,935.15	32,888.70	99.61%
Total Expenditures	10,853,406.66	9,937,579.60	173,798.02	742,029.04	93.16%	9,919,542.51	9,467,004.18	117,935.15	334,603.18	96.63%
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	5,343,127.00	5,343,127.00	-	-	100.00%	4,690,483.68	4,690,483.68	-	-	100.00%
Indirects to the General Fund	(1,625,699.00)	(1,625,699.00)	-	-	100.00%	(1,543,864.00)	(1,543,864.00)	-	-	100.00%
Transfers to the Continued Article/Capital Article Fund	(220,965.00)	(220,965.00)	-	-	100.00%	(205,000.00)	(205,000.00)	-	-	100.00%
Total OFS/(OFU)	3,496,463.00	3,496,463.00	-	-	100.00%	2,941,619.68	2,941,619.68	-	-	100.00%
Net activity	(272,459.66)	496,088.38				(231,290.51)	1,461,099.47			

**TOWN OF WINCHESTER, MA
RECREATION ENTERPRISE FUND
COMPARATIVE FISCAL YEAR TO DATE THROUGH MAY 31**

	FISCAL YEAR 2022 THROUGH MAY 31, 2022					FISCAL YEAR 2021 THROUGH MAY 31, 2021				
	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent
REVENUES:										
Recreation Charges for Services	2,116,850.00	1,729,127.15	-	(387,722.85)	81.68%	1,228,125.00	924,853.09	-	(303,271.91)	75.31%
Investment Income	-	15.95	-	15.95	-	-	340.69	-	340.69	-
Total Revenue	2,116,850.00	1,729,143.10	-	(387,706.90)	81.68%	1,228,125.00	925,193.78	-	(302,931.22)	75.33%
EXPENDITURES:										
Personal Services	1,441,630.00	947,710.86	-	493,919.14	65.74%	973,014.00	589,189.09	-	383,824.91	60.55%
Expenditures	722,261.67	389,025.02	150,954.86	182,281.79	74.76%	370,995.56	233,494.45	24,386.50	113,114.61	69.51%
Total Expenditures	2,163,891.67	1,336,735.88	150,954.86	676,200.93	61.77%	1,344,009.56	822,683.54	24,386.50	496,939.52	61.21%
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	290,287.00	290,287.00	-	-	100.00%	401,805.00	401,805.00	-	-	100.00%
Indirect Transfers to the General Fund	(352,524.00)	(352,524.00)	-	-	100.00%	(341,032.00)	(341,032.00)	-	-	100.00%
Total OFS/(OFU)	(62,237.00)	(62,237.00)	-	-	100.00%	60,773.00	60,773.00	-	-	100.00%
Net Activity	(109,278.67)	330,170.22				(55,111.56)	163,283.24			